

2021 California Adjustments — Residents**CA (540)****Important:** Attach this schedule behind Form 540, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

Part I Income Adjustment Schedule**Section A — Income** from federal Form 1040 or 1040-SR**A Federal Amounts**
(taxable amounts from your federal tax return)**B Subtractions**
See instructions**C Additions**
See instructions**1** Wages, salaries, tips, etc. See instructions before making an entry in column B or C **1**☐☐☐**2** Taxable interest. **a** ☐ **2b** ☐☐☐☐**3** Ordinary dividends. See instructions. **a** ☐ **3b** ☐☐☐☐**4** IRA distributions. See instructions. **a** ☐ **4b** ☐☐☐☐**5** Pensions and annuities. See instructions. **a** ☐ **5b** ☐☐☐☐**6** Social security benefits. **a** ☐ **6b** ☐☐☐**7** Capital gain or (loss). See instructions. **7**☐☐☐**Section B — Additional Income** from federal Schedule 1 (Form 1040)**1** Taxable refunds, credits, or offsets of state and local income taxes **1**☐☐**2a** Alimony received. See instructions. **2a**☐☐**3** Business income or (loss). See instructions. . . . **3**☐☐☐**4** Other gains or (losses) **4**☐☐☐**5** Rental real estate, royalties, partnerships, S corporations, trusts, etc. **5**☐☐☐**6** Farm income or (loss) **6**☐☐☐**7** Unemployment compensation **7**☐☐**8** Other income:
a Federal net operating loss. **8a**☐☐**b** Gambling income. **8b**☐☐**c** Cancellation of debt **8c**☐☐**d** Foreign earned income exclusion from federal Form 2555 **8d**☐☐**e** Taxable Health Savings Account distribution . . **8e**☐☐**f** Alaska Permanent Fund dividends **8f**☐**g** Jury duty pay. **8g**☐**h** Prizes and awards **8h**☐

Section B – Additional Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
i Activity not engaged in for profit income 8i	<input type="radio"/>		
j Stock options 8j	<input type="radio"/>		
k Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . 8k	<input type="radio"/>		
l Olympic and Paralympic medals and USOC prize money 8l	<input type="radio"/>		
m IRC Section 951(a) inclusion 8m	<input type="radio"/>	<input type="radio"/>	
n IRC Section 951A(a) inclusion. 8n	<input type="radio"/>	<input type="radio"/>	
o IRC Section 461(l) excess business loss adjustment 8o	<input type="radio"/>		<input type="radio"/>
p Taxable distributions from an ABLE account . . 8p	<input type="radio"/>		
z Other income. List type and amount. <input type="radio"/> _____ 8z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 a Total other income. Add lines 8a through 8z. 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1 Disaster loss deduction from form FTB 3805V . 9b1		<input type="radio"/>	
b2 NOL deduction from form FTB 3805V 9b2		<input type="radio"/>	
b3 NOL from form FTB 3805Z, 3807, or 3809 . . 9b3		<input type="radio"/>	
b4 Student loan discharged due to closure of a for-profit school. 9b4	<input type="radio"/>	<input type="radio"/>	
10 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a, and line 9b4 in column A (as applicable). Add Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b4 in column B and column C (as applicable). See instructions. 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section C – Adjustments to Income
from federal Schedule 1 (Form 1040)

11 Educator expenses 11	<input type="radio"/>	<input type="radio"/>	
12 Certain business expenses of reservists, performing artists, and fee-basis government officials. 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Health savings account deduction 13	<input type="radio"/>	<input type="radio"/>	
14 Moving expenses. Attach form FTB 3913. See instructions 14	<input type="radio"/>		<input type="radio"/>
15 Deductible part of self-employment tax. See instructions. 15	<input type="radio"/>	<input type="radio"/>	
16 Self-employed SEP, SIMPLE, and qualified plans. . 16	<input type="radio"/>		
17 Self-employed health insurance deduction. See instructions. 17	<input type="radio"/>	<input type="radio"/>	

Section C – Adjustments to Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions	C Additions See instructions
18 Penalty on early withdrawal of savings. 18	<input type="radio"/>		
19 a Alimony paid. 19a	<input type="radio"/>		<input type="radio"/>
b Recipient's: SSN <input type="radio"/> _____ Last Name <input type="radio"/> _____			
20 IRA deduction. 20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Student loan interest deduction 21	<input type="radio"/>		<input type="radio"/>
22 Reserved for future use 22			
23 Archer MSA deduction 23	<input type="radio"/>		
24 Other adjustments:			
a Jury duty pay 24a	<input type="radio"/>		
b Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit. 24b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l 24c	<input type="radio"/>	<input type="radio"/>	
d Reforestation amortization and expenses. 24d	<input type="radio"/>	<input type="radio"/>	
e Repayment of supplemental unemployment benefits under the Trade Act of 1974 24e	<input type="radio"/>		
f Contributions to IRC Section 501(c)(18)(D) pension plans 24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Contributions by certain chaplains to IRC Section 403(b) plans. 24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input type="radio"/>		
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations. 24i	<input type="radio"/>	<input type="radio"/>	
j Housing deduction from federal Form 2555 24j	<input type="radio"/>	<input type="radio"/>	
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input type="radio"/>		
z Other adjustments. List type and amount. <input type="radio"/> _____ 24z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Total other adjustments. Add lines 24a through 24z 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26 Add line 11 through line 23 and line 25 in columns A, B, and C. See instructions 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Total. Subtract line 26 from line 10 in columns A, B, and C. See instructions 27	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Part II Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California ☒ ☐

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses <input checked="" type="radio"/> 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11.. <input checked="" type="radio"/> 2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/> 3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/> 4			<input checked="" type="radio"/>
Taxes You Paid			
5 a State and local income tax or general sales taxes. .5a <input checked="" type="radio"/>		<input checked="" type="radio"/>	
b State and local real estate taxes5b <input checked="" type="radio"/>			
c State and local personal property taxes5c <input checked="" type="radio"/>			
d Add line 5a through line 5c.5d <input checked="" type="radio"/>			
e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C5e <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> 6 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. 7 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
Interest You Paid			
8 a Home mortgage interest and points reported to you on federal Form 10988a <input checked="" type="radio"/>			<input checked="" type="radio"/>
b Home mortgage interest not reported to you on federal Form 1098.8b <input checked="" type="radio"/>			<input checked="" type="radio"/>
c Points not reported to you on federal Form 1098. .8c <input checked="" type="radio"/>			<input checked="" type="radio"/>
d Mortgage insurance premiums8d <input checked="" type="radio"/>		<input checked="" type="radio"/>	
e Add line 8a through line 8d8e <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. 9 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. 10 <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part II Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Gifts to Charity			
11 Gifts by cash or check. 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Other than by cash or check. 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Carryover from prior year. 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Add line 11 through line 13 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . 15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other Itemized Deductions			
16 Other—from list in federal instructions. 16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

18 Total. Combine line 17 column A less column B plus column C ☐ **18** _____

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions ☐ **19** _____

20 Tax preparation fees ☐ **20** _____

21 Other expenses - investment, safe deposit box, etc. List type. ☐ **21** _____

22 Add line 19 through line 21 ☐ **22** _____

23 Enter amount from federal Form 1040 or 1040-SR, line 11 ☐ _____

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. ☐ **24** _____

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. ☐ **25** _____

26 Total Itemized Deductions. Add line 18 and line 25 ☐ **26** _____

27 Other adjustments. See instructions. Specify. ☐ **27** _____

28 Combine line 26 and line 27. ☐ **28** _____

29 Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?

Single or married/RDP filing separately **\$212,288**
Head of household **\$318,437**
Married/RDP filing jointly or qualifying widow(er) **\$424,581**

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 29. ☐ **29** _____

30 Enter the larger of the amount on line 29 or your standard deduction listed below

Single or married/RDP filing separately. See instructions **\$4,803**
Married/RDP filing jointly, head of household, or qualifying widow(er) **\$9,606**

Transfer the amount on line 30 to Form 540, line 18. ☐ **30** _____